

**BEFRIEND**  
(Formerly: THE VOLUNTEER LINK SCHEME)  
Charity number: 1072538

**ANNUAL REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING**

**31 MARCH 2021**



# **BEFRIEND**

## **ANNUAL REPORT & FINANCIAL STATEMENTS for the Financial Year ended 31 March 2021**

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## **BEFRIEND**

### **Legal and Administrative Details for the Financial Year ended 31 March 2021**

#### **Status**

The organisation is registered as a charity with the Charity Commission.

#### **Governing document**

The charity is an unincorporated association whose purposes and administration are regulated by a Constitution which was adopted in 18th September 1998 (amended by resolutions passed on 19 December 2001)

**Charity Number:** 1072538

**Registered Address:** West Ealing Library, Melbourne Avenue, Ealing, W13 9BT

**Chief Executive Office:** Rachel Hill

**Accounts Examiner:** Martina Eyre, 36 Fordhook Avenue, London W5 3LP

**Bank:** CAF Bank Ltd.; 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4 JQ

## **BEFRIEND**

### **REPORT OF THE TRUSTEES**

**For the year ended 31 March 2021**

The Trustees present their report and financial statements for the year ended 31 March 2021.

The legal and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice FRS 102.

### **Structure, Governance and Management**

BEfriend is an unincorporated association which is registered as a charity with the Charity Commission (number 1072538) with a written constitution dated 18 September 1998 (copies available on request). All trustees are members of the Scheme, and volunteers are asked if they would like to be members. The Charity has documented policies in all key areas.

The responsibility for the overall strategy and management of the operations and property of the Scheme is vested in the Management Committee comprising trustees, while the CEO is responsible for the day to day administration and running of the Scheme. The CEO attends the six-weekly trustee meetings to report on progress and to participate in the discussions and decision-making process.

Trustees are recruited from members of the local community. Currently six of the nine positions are filled and embrace serving volunteers as well as experience in accounting, finance, law and the voluntary sector. Trustees are recruited via the local Volunteer Centre and by personal contacts. Such appointments are made with a view to the balance of skills and experience of benefit to the Charity's management. Any trustees thus co-opted shall hold office until the next Annual General Meeting when they will be eligible for election. At each AGM one third of the Management Committee shall retire from office but shall be eligible for re-election. The members who retire by rotation shall be those who have been longest in office from the date of their last election. The Management Committee elect from among themselves a Chair, Vice Chair(s) and a Treasurer all of which are honorary appointments. Such appointments are valid only until the conclusion of the Management Committee meeting subsequent to the next AGM but may be renewed.

A risk assessment is carried out annually as part of the business planning process and actions taken to mitigate or contain the risks identified. In terms of financial risks, the trustees review the cash flows regularly and ensure sufficient funds are available.

## Financial Review

It has been a fairly good year for BEfriend on the financial front, with a surplus of £33,370. BEfriend managed to secure a number of large grants and donations, as the difference we make to the local community is increasingly recognised by a number of Trusts. Crucially, for the first time in its history, BEfriend has secured sizeable funding commitments over several years. Together with its reserves these commitments have allowed Management and the Board of Trustees to take a longer-term view and build a stronger organisational structure.

The Scheme remains firmly focused on its medium-term development as social needs in the Borough continue to grow - independently from the current pandemic.

Expenditure further increased from £169,312 last year to £195,651, partially due to COVID-19 emergency food shopping between April and September 2020 (£17,122). The latter expenditure has been partially covered by emergency donations (£13,333).

Two part-time employees joined the team, whilst 1 took a well-deserved retirement. At year-end the Charity had 7 part-time employees working the equivalent hours of 4.6 FTE, up from 3.8 last year.

The vast majority of the Charity's expenditure (90.7%) has been devoted to the core charitable activity. The balance was spent on fundraising (6.6%) and Governance (2.7%).

The principal funding sources during the year under review are listed in Note 2 to the Financial Accounts.

Donations for the year amounted to £214,002, almost 3 times the amount raised 2 years ago. This was a result of the considerable funding effort of our staff, as well the hiring of a part-time professional fundraiser in December 2020.

Unrestricted funds are currently composed of a Closedown Reserve and general funds. General funds had increased to £54,290 at year-end, whilst the Reserve remained unchanged at £50,000.

The Trustees keep a vigilant eye on the state of the reserves with a view to maintaining them to a level which will:

- provide for fluctuations in income and expenditure
- provide for unforeseen contingencies
- ensure the continuity and development of the services provided by the Scheme (Going Concern)

The Trustees have left the Closedown Reserve (covering the cost of closure of the organization), unchanged. It remains at £50,000, equivalent to approximately 3 months of the Scheme's expenditure. This long-term Reserve is invested in much diversified equity index-trackers. These investments have performed well since they were purchased in 2017.

# Objectives and Activities

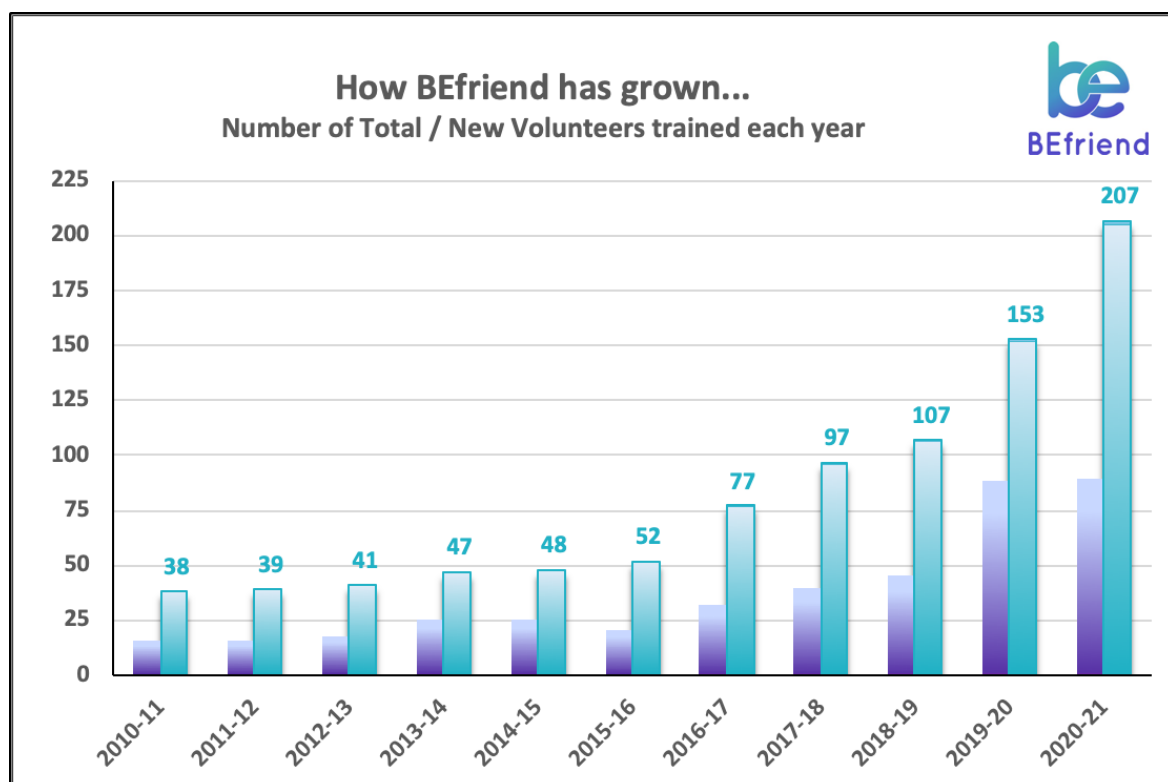
## Overview

The Scheme was set up in 1994 as The Volunteer Link Scheme under the umbrella of the then Ealing Voluntary Service Council (now Ealing Community and Voluntary Service) and has operated as an independent charity since September 2002 with the sole aim of providing one-to-one volunteer befriending to people within the London Borough of Ealing who are severely isolated and housebound as a result of physical or sensory disability, infirmity or illness.

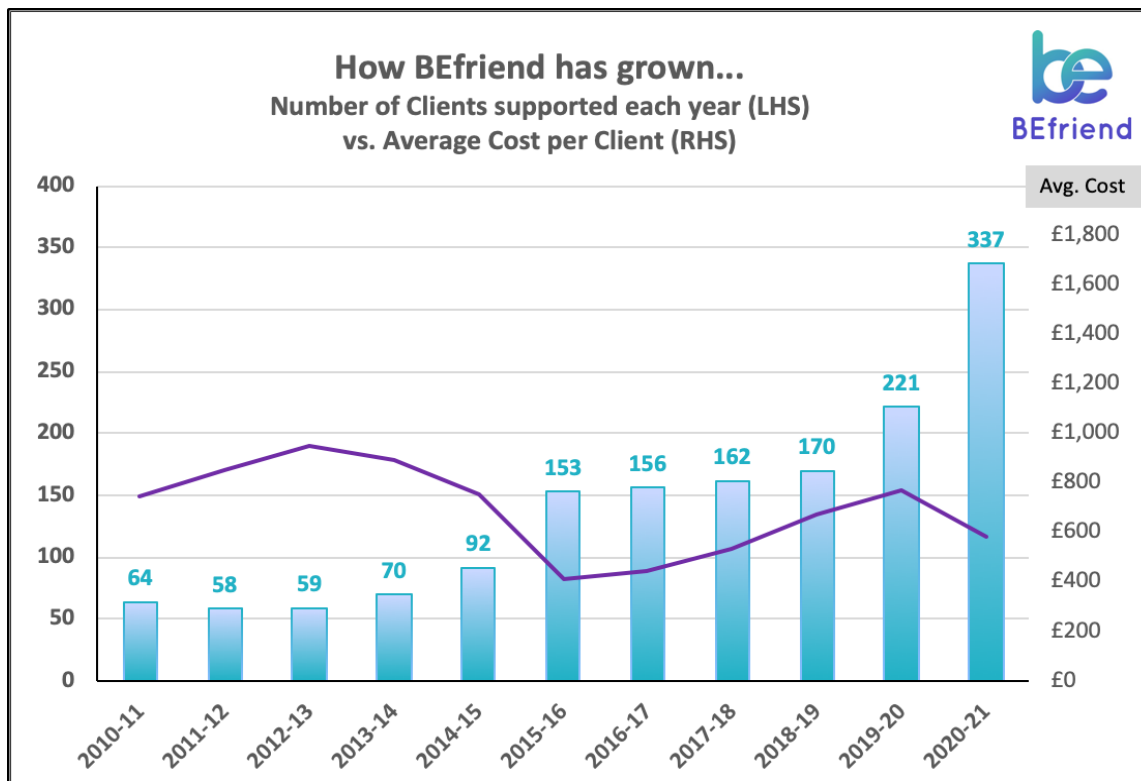
Through recruiting, training and providing quality ongoing support to volunteers, the charity aims to establish sustainable befriending relationships to support some of the most isolated and vulnerable adults. Given limited resources (including volunteer numbers) we target our service at those who are most isolated and who have little social contact and support, with the aim of improving their quality of life, access to services and physical and emotional well-being. Our service also promotes volunteering and social cohesion through providing a safe environment for people to contribute to their local community.

## How we have grown over the years

Looking back over the last decade, it is clear that BEfriend has grown significantly. The graph below shows the increase in the number of new volunteers over the year. We would have expected to see a steadier rise over the last two years, however the pandemic led to an increase in people wanting to volunteer with us.



Similarly, we would have expected to see a more gradual rise in clients over the years, however the impact of COVID has meant we have supported many more than we would usually.



BEfriend remains very cost-conscious and operates more professionally and efficiently than it has ever done. We have improved our IT systems by upgrading to a more sophisticated version of Charitylog, which has enabled us to keep track of our support better and receive referrals directly into the system. Also, when one of our Befriending Coordinators retired in October 2020 we decided to recruit an Administrator to alleviate the admin work of the other Befriending Coordinators and allow them to focus on supporting clients and match them with volunteers. At the same time, we made the decision to recruit a part-time Fundraiser, who started in November 2020. This is a recruitment we had been considering for a while, and we decided that it was vital in order for us to continue to grow and develop in line with our Five-Year Strategy.

All of this has enabled us to support more clients than ever during this most difficult year.

## Achievements and Performance 2020-2021

### An Unprecedented Year

Our 2020-21 financial year began amid the hardest time most people in this country have ever faced. Towards the end of March, the Prime Minister told us all that we must stay at home due to the rapid increase of COVID-19 infections. Millions of people were plunged into isolation, and those already vulnerable became even more so. Within days, we went from advising our volunteers to be extra cautious when visiting, to telling them that they would need to stop visiting altogether. We asked all our volunteers to telephone their client each week at their usual time instead, and to let us know if that was not going to be possible, so a staff member could do this instead. It was vital that all our clients continued to be supported as much as possible.

Over the year we had to do a lot of thinking on the spot and be reactive to what was happening around us.

### Providing for Basic Needs

As soon as Boris Johnson told the nation that we must all stay in, our thoughts at BEfriend turned to those who had no one to help them get essentials. Whilst many families in the country rallied around their older relatives, dropping off shopping to them, or organising an online shop, we knew that many of those we support would not have anyone to do this for them. In addition to this we knew there would be many others in the Borough who would have nobody to support them.



Firstly, we focussed on those already known to us. We asked all our volunteers to find out how their clients were getting their shopping, and if they would now struggle. Once we knew how many of our existing clients would need support with shopping, we then decided to open this out to others in the community. We saw a rise in helpful neighbours offering to do shopping, but people usually needed to have cash to pay them for it. This further isolated some of the most vulnerable and sadly

left them more at risk of financial abuse. We dealt with this by raising funds so we could buy essentials for people if they didn't have cash to give and no access to internet banking. We very quickly raised over £5000 in donations specifically for emergency food shopping. Whilst this, and subsequent donations enabled us to purchase shopping for those who had no other options, those people who we ended up doing regular shopping for did reimburse us regularly, either via internet banking or by sending us a cheque when restrictions had lessened. We recruited 24 new volunteers specifically to do the shopping, and along with some of our existing volunteers, they were a lifeline for people. Not only did they go and get shopping for people, but were also a friendly face and a chat on the doorstep.

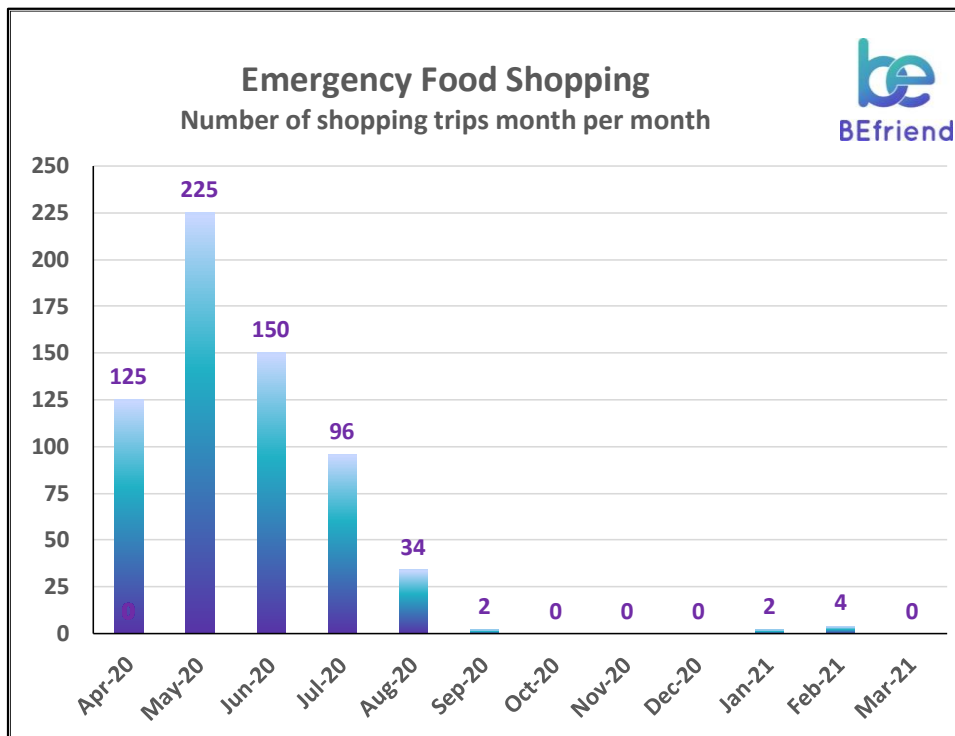
It has been commented that BEfriend were one of the first organisations to act at the start of the pandemic, and we are proud of the support we were able to give. Soon after we started our emergency support, Ealing Together was formed and we then became part of a network of others who were providing similar support.





At BEfriend we found a good way of working which enabled us to arrange shopping for people in a way that was both efficient and keeping with our befriending ethos. This meant that we kept the personal approach throughout, and people who we did shopping for regularly got to know us and appreciated a chat when we called them. Over the year we did over £17000 worth of shopping for vulnerable people in the community!

The need for shopping increased over the start of the pandemic and reached its peak in May when we did 225 shops over the month. By August we only did 34 and then none until the beginning of 2021 when increased restrictions meant a very small number of our existing clients needed our support with shopping.



### Supporting people to move forward

We always knew that our shopping service was not going to be permanent, and because of this we needed to plan for a way to stop it. As restrictions started to lift, and the stay at home instruction removed, we decided that it was time for us to gradually phase out this service. We did this in a very careful and considered way by giving plenty of notice, and most importantly, ensuring people had other means of getting their shopping. Maggie Faley took on this important role, and helped many people sign up to Morrisons Doorstep Delivery, which was the only supermarket which set up a telephone shopping service. Once Maggie had encouraged people to sign up to this, she continued calling them for a couple of weeks to ensure they were getting their shopping ok. In this way, nobody who we had supported were left stuck.



## **Social Isolation**

In addition to supporting people with emergency shopping, our aim was also to do something about the huge increase of isolation being experienced. Many people were suddenly left isolated after day centres closed their doors and other regular clubs and activities ceased. We set up a telephone befriending project in response to this. We recruited new volunteers and existing volunteers to be telephone befrienders. In the first 2 months we had 60 new referrals for telephone befriending. Not all of these ended up wanting a regular phone call, and some we were able to signpost elsewhere, but we did support 35 new clients with regular telephone befriending. We recruited 14 new volunteers specifically for this project as well as existing volunteers who supported an extra client.

## **Adapting**

In June 2020, we saw a relaxation in restrictions, allowing people to meet outside. Some of our volunteers were able to visit their clients in their gardens, or chatted outside their front door for a while. Others went out for a walk in a local park. In August, with a 'pause' on shielding, volunteers could start to visit their clients indoors again. All of this was done very carefully, after a conversation with their client on the phone to discuss what their preferences were. Volunteers continued to follow social distancing while visiting. We started to open up to new referrals for befriending again from September. Unfortunately, in October 2020 we had to once again stop all face-to-face visits and resume telephone only support. This lasted until the end of March 2021, when restrictions slightly lifted and volunteers could start to meet up outside again. Indoor visits, with social distancing, were finally allowed again on 17<sup>th</sup> May 2021, and as most restrictions came to an end in July 2021 we still advised extra caution when visiting. Now, we are in a very different place, with the success of the vaccine rollout, but we are in no way back to normal. We are having to adapt to 'a new normal'. We are experiencing the effects of pandemic on the mental health of our clients, and are getting more referrals for people whose mental health has significantly deteriorated as a result of the last year.

## **Christmas Hampers**

In the week before Christmas, we raised money in order to give hampers to those of our clients who would be alone over the festive season. We delivered 36 in total, and they were gratefully received.



## **What our clients have said**

Here are just a few comments which we have received over the last year from our clients:

***“you’ve all been so amazing, this has been such a frightening time and I have no idea how I would have got through it and got food without you, you're life-savers”***

*“The shopping service saved my life when I was suicidal”*

***"Thank you so much. You are bringing me food and keeping me from being worried. I appreciate it so much"***

*“thank you and all those who have helped to feed and support us, thank you so much I’ll always remember what you’ve done and remember you in my prayers”*

***“Many thanks for your help. Please thank those kind people who are doing a great job”***

*“I wish to thank you for supporting me during a difficult period, which is very much appreciated”*

## TIMELINE OF COVID SUPPORT



## Our Impact in Numbers

This section would normally compare numbers from the previous report and note growth. However, this year has been incomparable to other years, and we hope there will never be another year like it. The numbers below show the extent of the support we have provided.

### Clients

- **281** new referrals received over the year
  - **197** of these for COVID emergency support
  - **22** of these for the Core Befriending Project
  - **41** of these for Linked Minds
  - **10** of these for Carers Short Breaks
- **337 clients** received support at some point during the year
- **162** were receiving regular support at the end of March 2021 (143 last year)
  - **139** of these were linked with a volunteer
  - **23** of these were on the waiting list and having a regular phone call

### We continue to support a diverse community:

- **29%** of clients were from black and minority ethnic group
- **27%** White British.

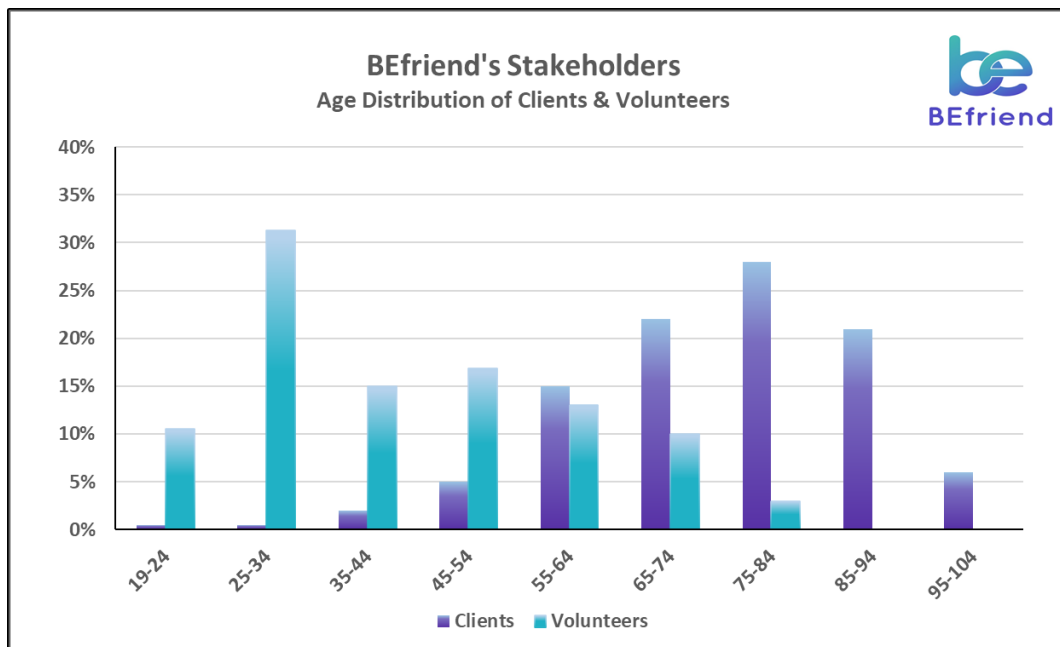
The remainder chose not to answer this question, or is unknown. The larger number of unknowns is likely due to the high number of referrals received for emergency support during covid who may have not provided that information.

### We reach out to all age groups:

- **55% of** clients were aged 75 or older with our largest age group of clients this year is 75-84. We are continuing to see a trend towards more younger clients with the number of over 75's decreasing from 60% last year and 66% the year before. This change has partly been due to our Linked Minds project, which attracts more younger people. 55% of Linked Minds clients are under 65 and 14% are younger than 45.

### Volunteers

- **The number of volunteers has grown significantly:**
  - **207 volunteers** have been working with us during the year compared to 153 in the previous year.
  - **89 new volunteers** worked with us over the year.
- **Our group of volunteers is well diversified:**
  - **61%** of volunteers are from black and minority ethnic groups
  - **42%** of volunteers are 34 or younger
  - **13%** of volunteers are 65 or older



## A Huge Thank You...

### ***To our Volunteers***

I am so grateful to each one of our volunteers who supported someone during this unprecedented year. For those who continued to support their clients over the phone during a time of such uncertainty; for those who got to know someone new over the phone and provided support; for those who went out in search of toilet roll in the height of panic buying. All of you have made such a huge difference, and your support will not be forgotten.

### ***To our Staff***

I also want to thank all our amazing staff, who coped with an overnight change to their way of working, and becoming a shopping delivery hub! I am so grateful to have such an adaptive and responsive team.

### ***To our Trustees***

Thank you also to our supportive group of Trustees who have been there through all the changes over this year.

### ***To our Funders***

Finally, thank you to our funders - we have seen an increase in funding over this year and we are so grateful for funders who have enabled us to do all of the above!

***Rachel Hill***  
CEO



## BEFRIEND

### REPORT OF THE TRUSTEES For the year ended 31 March 2021

#### Trustees' Responsibilities in relation to the Financial Statements

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period, which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgments and estimates that are reasonable and prudent,
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Trustees

Trustees who served during the period were as follows:

**P. Jones** – Chair

**E. Parry-Jones** – Vice-Chair

**O. Uyttenhove** – Treasurer

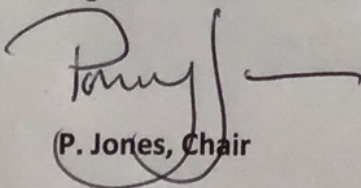
**J. Macrae**

**G. Kloss**

**U. Mughal**

Trustees will be in office for a period of three years and must then retire. A retiring trustee is eligible for re-election.

Signed on behalf of the trustees:



**P. Jones, Chair**

Date: 4.11.21

## BEFRIEND

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEFRIEND

For the year ended 31 March 2021

I report to the trustees on my examination of the accounts of BEfriend for the year ended 31<sup>st</sup> March 2021 which are set out on pages 16 to 25.

#### Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

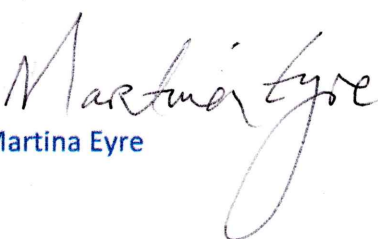
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act;
- or
2. the accounts do not accord with those records;
- or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

  
Martina Eyre

Date: 4<sup>th</sup> November 2021



# BEFRIEND

## FINANCIAL REPORT For the year ended 31 March 2021

<b>BEFRIEND - STATEMENT OF FINANCIAL ACTIVITIES</b> <b>FOR THE YEAR ENDED 31 MARCH 2021</b> <b>INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT</b> <b>in accordance with Charities Act 2011 and SORP FRS 102</b>					
		31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20
		Unrestricted	Restricted	Total	Total
	Note	Funds	Funds	Funds	Funds
<b>Income and Endowments (£) from:</b>					
Donations & Legacies	2	142,295	70,790	<b>213,085</b>	136,288
Other Trading Activities		917	-	<b>917</b>	1,392
Investment Income		-	-	-	-
<b>Total Incoming Resources</b>		<b>143,212</b>	<b>70,790</b>	<b>214,002</b>	<b>137,680</b>
<b>Expenditure (£) on:</b>					
Charitable Activities	9	105,010	72,340	<b>177,350</b>	141,409
Fundraising & Publicity	9	12,955	-	<b>12,955</b>	26,078
Governance	9	5,346	-	<b>5,346</b>	1,825
<b>Total Resources Expended</b>		<b>123,311</b>	<b>72,340</b>	<b>195,651</b>	<b>169,312</b>
Realized Net Income / (Losses) on Investments		-	-	-	1,998
Unrealized Net Income / (Losses) on Investments		15,019	-	<b>15,019</b>	(7,394)
<b>Net Income / (Expenditure) in FY</b>		<b>34,920</b>	<b>(1,550)</b>	<b>33,370</b>	<b>(37,028)</b>
Transfers between funds	10	-	-	-	-
Deferred Income / Carried Forward		-	6,250	<b>6,250</b>	1,550
Depreciation of Fixed Assets		-	-	-	(292)
<b>Net Movement in Funds in FY</b>		<b>34,920</b>	<b>4,700</b>	<b>39,620</b>	<b>(35,770)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total Funds at Start of FY</b>	11	<b>69,370</b>	<b>1,550</b>	<b>70,920</b>	106,690
<b>Total Funds at End of FY</b>	11	<b>104,290</b>	<b>6,250</b>	<b>110,540</b>	70,920

All amounts relate to continuing activities.  
All recognised gains and losses are shown above.

# BEFRIEND

## FINANCIAL REPORT For the year ended 31 March 2021

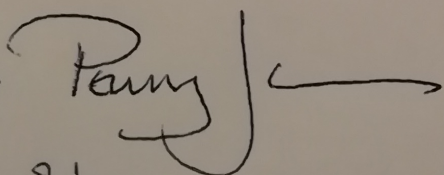
BEFRIEND - STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021			
	Note	Total Funds FY to 31-Mar-21	Total Funds FY to 31-Mar-20
<b>Cash Flows from Operating Activities</b>			
Net Cash provided by / (used in) Operating Activities	See below	25,980	(31,359)
<b>Cash Flows from Investing Activities</b>			
Interest from Investments		-	-
Purchase of Equipment		-	-
Proceeds from Sale of Investments		-	16,414
Purchase of Investments		-	-
Net Cash provided by / (used in) Investing Activities		-	16,414
<b>Cash Flow Totals</b>			
Change in Cash & Cash Equivalents in the Reporting Period		25,980	(14,944)
Cash & Cash Equivalents at the Beginning of the Reporting Period		25,381	40,326
Cash & Cash Equivalents at the End of the Reporting Period		51,361	25,381
<b>Reconciliation of Net Income / (Expenditure) to Net Cash Flow from Operating Activities</b>			
		FY to 31-Mar-21	FY to 31-Mar-20
Net income/(expenditure) for the reporting period as per the Statement of Financial Activities		39,620	(35,770)
<b>Adjustments for:</b>			
Depreciation Charges		-	292
Realized (Gains) / Losses on Investments		-	(1,998)
Unrealized (Gains) / Losses on Investments		(15,019)	7,394
Interest from Investments		-	-
(Increase)/Decrease in Debtors		1,000	2,422
Increase/(Decrease) in Creditors		379	(3,699)
<b>Net cash provided by/(used in) operating activities</b>		<b>25,980</b>	<b>(31,359)</b>

**FINANCIAL REPORT**  
For the year ended 31 March 2021

**BEFRIEND - BALANCE SHEET**  
**AS AT FINANCIAL YEAR ENDED 31 MARCH 2021**

	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20
<b>Assets (£)</b>				
<b>Fixed Assets</b>		-		-
<b>Financial Assets</b>		<b>110,540</b>		<b>70,920</b>
Investment Account	59,535		44,516	
Bank & Cash	51,361		25,381	
Rent Deposit & Current Assets	2,750		3,750	
Current Liabilities	(3,106)		(2,727)	
<b>Total Net Assets</b>		<b>110,540</b>		<b>70,920</b>
<b>Funds of the Charity (£)</b>				
<b>Restricted Funds</b>		<b>6,250</b>		<b>1,550</b>
Restricted Funds @ Start of FY	1,550		5,000	
Movement in Restricted Funds during FY	4,700		(3,450)	
<b>Designated Funds</b>		<b>50,000</b>		<b>50,000</b>
Closedown Reserve @ Start of FY	50,000		60,000	
Movement in Closedown Reserve during FY	-		(10,000)	
<b>General / Unrestricted Funds</b>		<b>54,290</b>		<b>19,370</b>
Unrestricted Funds @ Start of FY	19,370		41,690	
Transfer from / (to) Designated Funds during FY	-		10,000	
Movement: Surplus / (Deficit) in Unrestricted Funds during FY	34,920		(32,320)	
<b>Total Funds</b>		<b>110,540</b>		<b>70,920</b>

P. Jones, Chair



Date: 4.11.21

# **BEFRIEND**

## **NOTES TO THE ACCOUNTS For the year ended 31 March 2021**

### **1. Accounting Policies**

1.1 The financial statements have been prepared under the historical cost convention and in accordance with applicable accounting standards. They follow the requirements and recommendations in the Charities SORP FRS102 and the Charities Act 2011'

1.2 Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the basis of staff time attributable to each activity. Indirect costs are allocated to Support and Management and Administration on the basis of the estimated staff time spent on each area. Management and administration costs include the management of the charity's assets, organisational management and compliance with constitutional and statutory regulations.

1.3 The charity contributes to defined contribution pension schemes. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions payable under the scheme by the charity to the fund. The charity has no liability under the scheme other than for the payment of those contributions.

1.4 Depreciation: Depreciation is provided on all tangible assets at a rate calculated to write off the cost or valuation over its expected useful life as follows:

- Desktop Computer equipment, furniture and other equipment - straight line over 3 years
- Laptops and mobile IT equipment are written off completely in the year of acquisition
- Items of equipment and furniture costing less than £50 are written off completely in the year of acquisition

1.5 Voluntary income: Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received.

1.6 Grants: Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Activities in the year in which they are received or receivable whichever is the earlier.

1.7 Unrestricted funds: Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

1.8 Staff costs: Staff costs and overhead expenses are allocated to activities on the basis of staff time spent on those activities.

1.9 Fundraising and publicity: Fundraising and publicity costs comprise the cost incurred in producing materials for promotional purposes and in raising funds.

1.10 Support costs: Support costs of charitable activities comprise costs incurred directly in support of expenditure on the objects of the charity.

## BEFRIEND

### NOTES TO THE ACCOUNTS For the year ended 31 March 2021

#### 2. Voluntary Income: Donations

Ealing Council Adult Services	33,875
Emergency food donations (total)	13,333
City Bridge Trust	12,500
Catalyst/Sir H Stewart/Partners for Health	6,700
Ealing Council Adult Services	3,054
Tom Pink	1,000
Christmas Hampers	328
<b>Restricted Grants &amp; Donations</b>	<b>70,790</b>
The Big Lottery Emergency Support Fund	47,850
Mercers	20,780
Independent Age	15,000
Garfield Weston	10,000
Legacy of Edmund Ralph Stow	9,998
London Community Response Fund	9,550
CAF Community Response Fund	5,000
Sobell Foundation	5,000
Field Family Trust	3,000
The Albert Hunt Trust	2,000
British Land	1,019
Catalyst Housing Ealing	1,000
Woodroffe Benton	750
<i>Various small donations / fundraisings</i>	12,265
<b>Unrestricted Grants &amp; Donations</b>	<b>143,212</b>
<b>Total Funds Raised</b>	<b>214,002</b>

# BEFRIEND

## NOTES TO THE ACCOUNTS For the year ended 31 March 2021

### 3. Taxation

No tax charge arises as the Scheme applies all income to its charitable objectives and is exempt.

### 4. Staff costs

Staff Costs (£)		
	31-Mar-21	31-Mar-20
Salaries	129,777	113,110
Social Security Costs	5,836	5,735
Pension Costs	4,120	3,570
<b>Total Staff Costs</b>	<b>139,733</b>	<b>122,415</b>
<b>Average Number of Full Time Employees in FY</b>	<b>4.1</b>	<b>3.8</b>

### 5. Net Incoming Resources

Net Incoming Resources (£)		
	31-Mar-21	31-Mar-20
These are stated after charging:		
Remuneration to the Examiner	-	-
Remuneration to the Board of Trustees	-	-
Expenses of the Board of Trustees	-	-
Depreciation	-	292
<b>Sum</b>	<b>-</b>	<b>292</b>

# BEFRIEND

## NOTES TO THE ACCOUNTS For the year ended 31 March 2021

### 6. Tangible Fixed Assets

Tangible Fixed Assets (£)		6	
Office Equipment (Computers only)			
		31-Mar-21	31-Mar-20
Valuation At Cost			
At Start of FY		876	876
Additions		-	-
At End of FY		876	876
Accumulated Depreciation			
At Start of FY		876	292
Charge for period		-	292
At End of FY		876	876
Net Book Values			
At Start of FY		-	292
At End of FY		-	-

### 7. Debtors

Debtors (£) 7			
		31-Mar-21	31-Mar-20
Grants receivable		-	1,000
Rent Deposit		2,750	2,750
Other debtors		-	-
Payments in advance		-	-
<b>Sum</b>		<b>2,750</b>	<b>3,750</b>

### 8. Creditors: Amounts Due within One Year

Creditors: Amounts Due within One Year (£) 8			
		31-Mar-21	31-Mar-20
Taxation and social security costs		3,106	2,594
Other creditors		-	133
Accrued liabilities		-	-
<b>Sum</b>		<b>3,106</b>	<b>2,727</b>



# BEFRIEND

## NOTES TO THE ACCOUNTS For the year ended 31 March 2021

### 9. Resources Expended

Resources Expended (£)	9					31-Mar-21
	Charitable Activities	Support Costs	Fundraising & Publicity	Governance	Total	
<b>All Funds (£)</b>						
Rent	-	24,949	-	-	24,949	
<b>Rent</b>	<b>-</b>	<b>24,949</b>	<b>-</b>	<b>-</b>	<b>24,949</b>	
Staff - Salaries / Tax / NI / Pension Contributions	124,333	-	12,200	3,200	139,733	
Staff - Training	545	-	-	-	545	
Staff - Expenses	158	-	-	-	158	
<b>Staff Expenditure</b>	<b>125,036</b>	<b>-</b>	<b>12,200</b>	<b>3,200</b>	<b>140,436</b>	
Volunteers - Expenses	158	-	-	-	158	
Volunteers - Training	437	-	-	-	437	
Volunteers - Motivation Events	-	-	-	-	-	
Office Equipm. / IT / Software Purchase	-	6,268	-	-	6,268	
Office Expenses - Telecom & Broadband	-	1,110	-	-	1,110	
Office Expenses - IT Support & Hosting	-	1,395	-	-	1,395	
Office Expenses - Stationary & Other	-	702	-	-	702	
Miscellaneous	-	103	-	-	103	
Emergency Food Shopping	17,122	-	-	-	17,122	
<b>Operational Expenditure</b>	<b>17,717</b>	<b>9,579</b>	<b>-</b>	<b>-</b>	<b>27,295</b>	
Fundraising	-	-	133	-	133	
Recruitment	-	-	197	-	197	
Publicity	-	-	2	-	2	
Memberships	-	-	423	-	423	
Research	-	-	-	-	-	
<b>Development Expenditure</b>	<b>-</b>	<b>-</b>	<b>755</b>	<b>-</b>	<b>755</b>	
Examiner Fees	-	-	-	-	-	
DBS Checks	-	-	-	1,094	1,094	
<b>Governance Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,094</b>	<b>1,094</b>	
Bank Charges	-	69	-	-	69	
Insurance - BEfriend & Trustees	-	-	-	1,052	1,052	
<b>Financial Expenditure</b>	<b>-</b>	<b>69</b>	<b>-</b>	<b>1,052</b>	<b>1,121</b>	
<b>Total Funds (£)</b>	<b>142,753</b>	<b>34,597</b>	<b>12,955</b>	<b>5,346</b>	<b>195,651</b>	
<b>Percentage Split</b>	<b>73.0%</b>	<b>17.7%</b>	<b>6.6%</b>	<b>2.7%</b>	<b>100%</b>	
<b>Resources Expended (£)</b>						
<b>Restriction (Donor)</b>						
Carers Short Breaks (Ealing Council Adult Services)	33,875	-	-	-	33,875	
Salaries (City Bridge Trust)	12,500	-	-	-	12,500	
Linked Minds (Catalyst / Sir Stewart / Partners for Health)	6,700	-	-	-	6,700	
Linked Minds (Ealing Council)	3,054	-	-	-	3,054	
Linked Minds (Tom Pink)	1,000	-	-	-	1,000	
Christmas Hampers Appeal (Individual Donations)	328	-	-	-	328	
COVID-19 Emergency Funding (Individual Donations)	14,883	-	-	-	14,883	
<b>Restricted funds</b>	<b>72,340</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,340</b>	
<b>Unrestricted funds</b>	<b>70,413</b>	<b>34,597</b>	<b>12,955</b>	<b>5,346</b>	<b>123,311</b>	
<b>Total Funds (£)</b>	<b>142,753</b>	<b>34,597</b>	<b>12,955</b>	<b>5,346</b>	<b>195,651</b>	



# BEFRIEND

## NOTES TO THE ACCOUNTS For the year ended 31 March 2021

### 10. Funds Analysis

Funds Analysis (£)					
10					
	Balance at Start of FY	Movement Incoming (*)	Movement Transfers	Movement Outgoing (**)	Balance at End of FY
<b>Restriction (Donor)</b>					
Carers Short Breaks (Ealing Council Adult Services)	-	33,875	-	33,875	-
Salaries (City Bridge Trust)	-	18,750	-	12,500	6,250
Linked Minds (Catalyst / Sir Stewart / Partners for Health)	-	6,700	-	6,700	-
Linked Minds (Ealing Council)	-	3,054	-	3,054	-
Linked Minds (Tom Pink)	-	1,000	-	1,000	-
Christmas Hampers Appeal (Individual Donations)	-	328	-	328	-
COVID-19 Emergency Funding (Individual Donations)	1,550	13,333	-	14,883	-
<b>Restricted Funds</b>	1,550	77,040	-	72,340	6,250
<b>Unrestricted Funds</b>	69,370	143,212	-	108,292	104,290
<b>Total Funds</b>	70,920	220,252	-	180,632	110,540
* Movement Incoming includes realized gains/losses on investments + prepayments / restricted funds carried forward					
** Movement Outgoing includes depreciation + unrealized gains/losses on investments					

### 11. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total Assets
Salaries (City Bridge Trust)	-	6,250	6,250
<b>Restricted funds</b>	-	6,250	6,250
<b>Unrestricted funds</b>	-	104,290	64,670
<b>Total Funds</b>	-	110,540	70,920

## **BEFRIEND**

### **NOTES TO THE ACCOUNTS For the year ended 31 March 2021**

#### **Bank:**

##### **CAF Bank Ltd.**

25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

#### **Accounts Examiner:**

##### **Martina Eyre**

36 Fordhook Avenue  
London W5 3LP